

REGISTERED NUMBER: 10611965 (England and Wales)

**Unaudited Financial Statements for the Year Ended 31 March 2023**

**for**

**Estetika Ltd**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Balance Sheet</b>	<b>1</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**Balance Sheet**  
**31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Current assets</b>			
Debtors	4	80,000	80,000
Cash at bank		<u>1,587</u>	<u>4,074</u>
		81,587	84,074
<b>Creditors</b>			
Amounts falling due within one year	5	<u>(33,312)</u>	<u>(35,205)</u>
<b>Net current assets</b>		<u>48,275</u>	<u>48,869</u>
<b>Total assets less current liabilities</b>		48,275	48,869
<b>Creditors</b>			
Amounts falling due after more than one year	6	<u>(15,500)</u>	<u>(18,000)</u>
<b>Net assets</b>		<u>32,775</u>	<u>30,869</u>
<b>Capital and reserves</b>			
Called up share capital	8	300	300
Retained earnings	9	<u>32,475</u>	<u>30,569</u>
<b>Shareholders' funds</b>		<u>32,775</u>	<u>30,869</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 8 November 2023 and were signed on its behalf by:

Ivan Dinev - Director

Georgi Zhelyazkov - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**1. Statutory information**

Estetika Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	10611965
<b>Registered office:</b>	Unit 12 Croydon Road Beddington Croydon United Kingdom CR0 4WQ

**2. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. Employees and directors**

The average number of employees during the year was NIL (2022 - NIL).

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

<b>4. Debtors: amounts falling due within one year</b>				<b>31.3.23</b>	<b>31.3.22</b>
				£	£
Other debtors				<u>80,000</u>	<u>80,000</u>
<b>5. Creditors: amounts falling due within one year</b>				<b>31.3.23</b>	<b>31.3.22</b>
				£	£
Trade creditors				24,903	25,248
Corporation tax				447	2,745
Other creditors				7,212	7,212
Accrued expenses				750	-
				<u>33,312</u>	<u>35,205</u>
<b>6. Creditors: amounts falling due after more than one year</b>				<b>31.3.23</b>	<b>31.3.22</b>
				£	£
Bank loans (see note 7)				<u>15,500</u>	<u>18,000</u>
<b>7. Loans</b>					
An analysis of the maturity of loans is given below:					
				<b>31.3.23</b>	<b>31.3.22</b>
				£	£
Amounts falling due between one and two years:					
Bank loans > 1 year				<u>15,500</u>	<u>18,000</u>
<b>8. Called up share capital</b>					
<b>Allotted, issued and fully paid:</b>					
<b>Number:</b>	<b>Class:</b>	<b>Nominal value:</b>		<b>31.3.23</b>	<b>31.3.22</b>
				£	£
100	Ordinary shares	1		<u>300</u>	<u>300</u>
<b>9. Reserves</b>					<b>Retained earnings</b>
					£
At 1 April 2022					30,569
Profit for the year					<u>1,906</u>
At 31 March 2023					<u>32,475</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.